

Senate Bill No. 874

CHAPTER 791

An act to amend Section 50079 of the Government Code, relating to taxation.

[Approved by Governor September 29, 2012. Filed with
Secretary of State September 29, 2012.]

LEGISLATIVE COUNSEL'S DIGEST

SB 874, Hancock. School districts: community college districts: parcel taxes: exemptions.

Existing law authorizes any school district to impose qualified special taxes within the district pursuant to specified procedures. Existing law defines qualified special taxes as special taxes that apply uniformly to all taxpayers or all real property within the school district and may include taxes that exempt persons 65 years of age or older or for persons receiving Supplemental Security Income for a disability regardless of age.

This bill would also provide that qualified special taxes may include taxes that provide an exemption for persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250% of the 2012 federal poverty guidelines, as specified.

The people of the State of California do enact as follows:

SECTION 1. Section 50079 of the Government Code is amended to read:

50079. (a) Subject to Section 4 of Article XIII A of the California Constitution, any school district may impose qualified special taxes within the district pursuant to the procedures established in Article 3.5 (commencing with Section 50075) and any other applicable procedures provided by law.

(b) (1) As used in this section, "qualified special taxes" means special taxes that apply uniformly to all taxpayers or all real property within the school district, except that "qualified special taxes" may include taxes that provide for an exemption from those taxes for all of the following taxpayers:

(A) Persons who are 65 years of age or older.

(B) Persons receiving Supplemental Security Income for a disability, regardless of age.

(C) Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services.

(2) “Qualified special taxes” do not include special taxes imposed on a particular class of property or taxpayers.

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